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From:

Sent: Friday, October 12, 2012 9:30:40 AM

To:

Cc:

Subject: Window benefits

We looked at the Form 886-A you provided. Our reaction is that the benefits described are window benefits. There are only two programs that are consecutive over an approximately ten-year period, so there doesn't seem to be a pattern of repeatedly providing for similar benefits in similar situations for substantially consecutive, limited periods of time.